

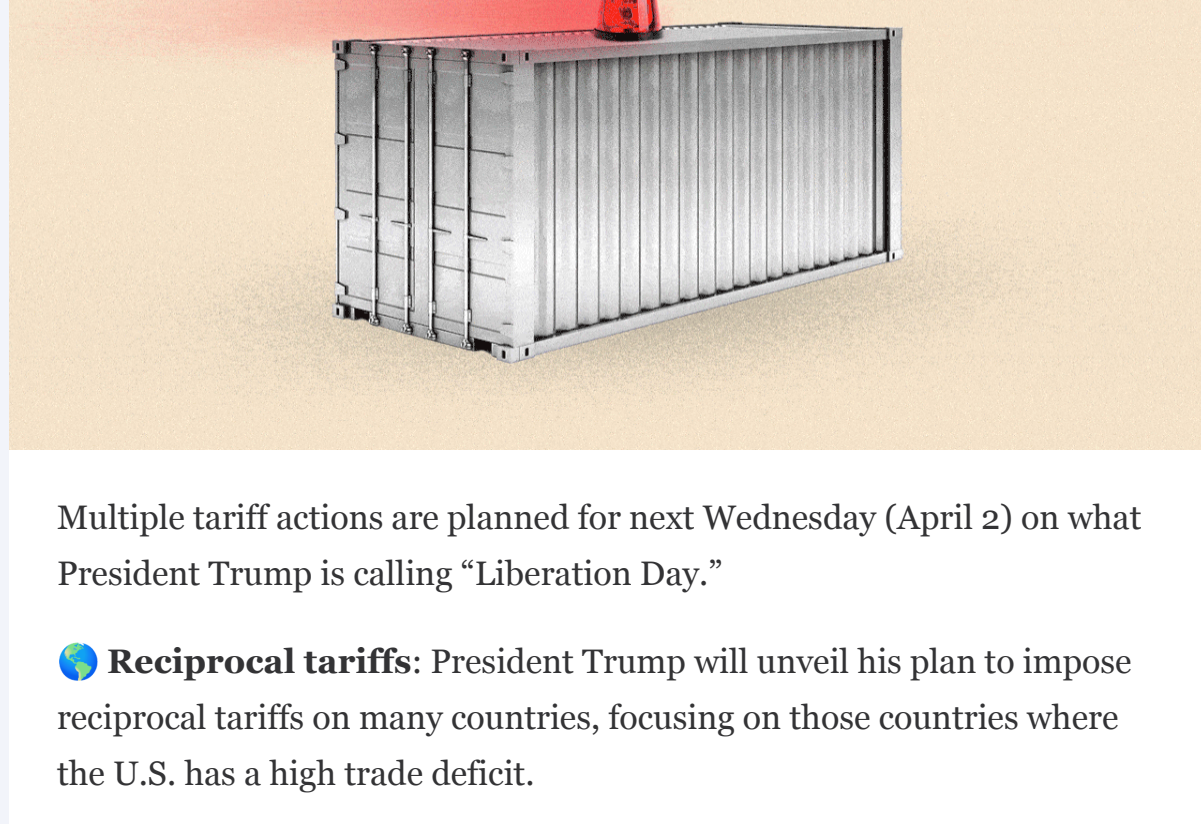
Customs Report

By Thomas Crockett • Mar 27, 2025

Smart Brevity® count: 4.5 mins...1157 words

A few quick updates on tariffs, forced labor enforcement, a key footwear classification event, and recent classification decisions.

Major tariff announcement on April 2



Multiple tariff actions are planned for next Wednesday (April 2) on what President Trump is calling “Liberation Day.”

Reciprocal tariffs: President Trump will unveil his plan to impose reciprocal tariffs on many countries, focusing on those countries where the U.S. has a high trade deficit.

- **Footwear-producing countries of concern:** 🇨🇳 China, 🇪🇺 the EU, 🇲🇽 Mexico, 🇻🇳 Vietnam, 🇰🇷 South Korea, 🇮🇳 India, 🇮🇩 Indonesia, and 🇰🇲 Cambodia.

- **Tell me more:** We expect a tariff rate number to be announced next Wednesday (April 2) for each country targeted. It is unclear whether the U.S. will impose the tariffs immediately or create a process that gives time for the U.S. to make country-specific deals.

Tariffs for Venezuelan oil and gas purchases: The President has announced a new tariff on products from any country that buys oil and gas from Venezuela. This follows the administration’s actions against alleged Venezuelan gang members in the U.S.

- **Potential targets:** 🇨🇳 China, the largest importer of Venezuelan crude oil. Other countries that import Venezuelan crude oil include 🇻🇳 Vietnam, 🇪🇸 Spain, 🇨🇺 Cuba, 🇸🇬 Singapore, 🇲🇾 Malaysia, 🇷🇺 Russia, 🇮🇳 India, and the 🇩🇴 Dominican Republic.

- **Tell me more:** Unlike many of the emergency tariff actions, this order provides a lot of flexibility. The date is “on or after” April 2. Also, the President is giving Secretary of State Marco Rubio discretion to decide whether to impose the tariffs on goods from certain countries.

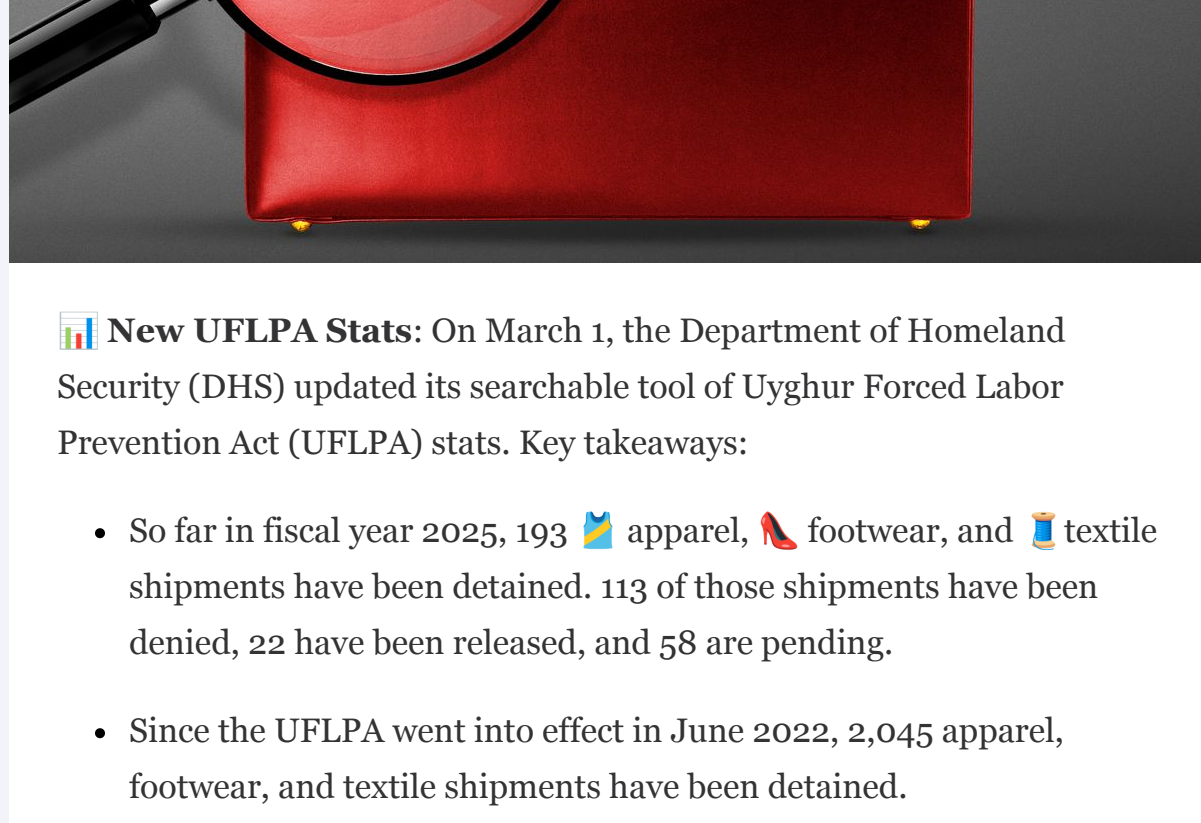
Tariffs on Mexican and Canadian goods: While the 20 percent emergency tariffs on goods from China went into effect ... the President exempted goods from Mexico and Canada for one month (if compliant with the U.S.-Mexico-Canada agreement).

- **Tell me more:** These tariffs are set to resume on April 2, and it is unclear whether the President will give companies importing goods from Mexico and Canada another month of relief.

Other tariffs: Yesterday, the President [announced](#) new tariffs on autos and auto parts.

- **Tell me more:** The auto tariffs hit April 3. The President is imposing the tariffs under his Section 232 “national security” trade authority, based on a 2019 investigation from his first administration. Tariffs on semiconductors, pharmaceuticals, and lumber could be coming soon.

Forced labor enforcement news



New UFLPA Stats: On March 1, the Department of Homeland Security (DHS) updated its searchable tool of Uyghur Forced Labor Prevention Act (UFLPA) stats. Key takeaways:

- So far in fiscal year 2025, 193 🧥 apparel, 👟 footwear, and 🧵 textile shipments have been detained. 113 of those shipments have been denied, 22 have been released, and 58 are pending.

- Since the UFLPA went into effect in June 2022, 2,045 apparel, footwear, and textile shipments have been detained.

- **Yes, but:** The stats group footwear 👟 with apparel 🧥 and textiles 🧵. To our knowledge, no footwear shipments have been detained as being produced in or containing materials or components from Xinjiang. That could still change, with the the first-ever addition of a [footwear factory](#) to the UFLPA Entity List in June 2024. This is the only footwear factory on the list.

Go deeper: [View the UFLPA stats](#)

Digital Sample Review June 18

FDRA
Footwear Tariff & Customs
DIGITAL CONFERENCE

Wednesday, June 18, 2025 • 1 – 4 pm ET

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REGISTER NOW

Be sure to join us for our digital sample review with CBP Footwear National Import Specialist Stacey Kalkines on Wednesday, June 18. Stacey is THE footwear classification decision maker at CBP, and this is a great opportunity to ask her questions in an off-the-record setting.

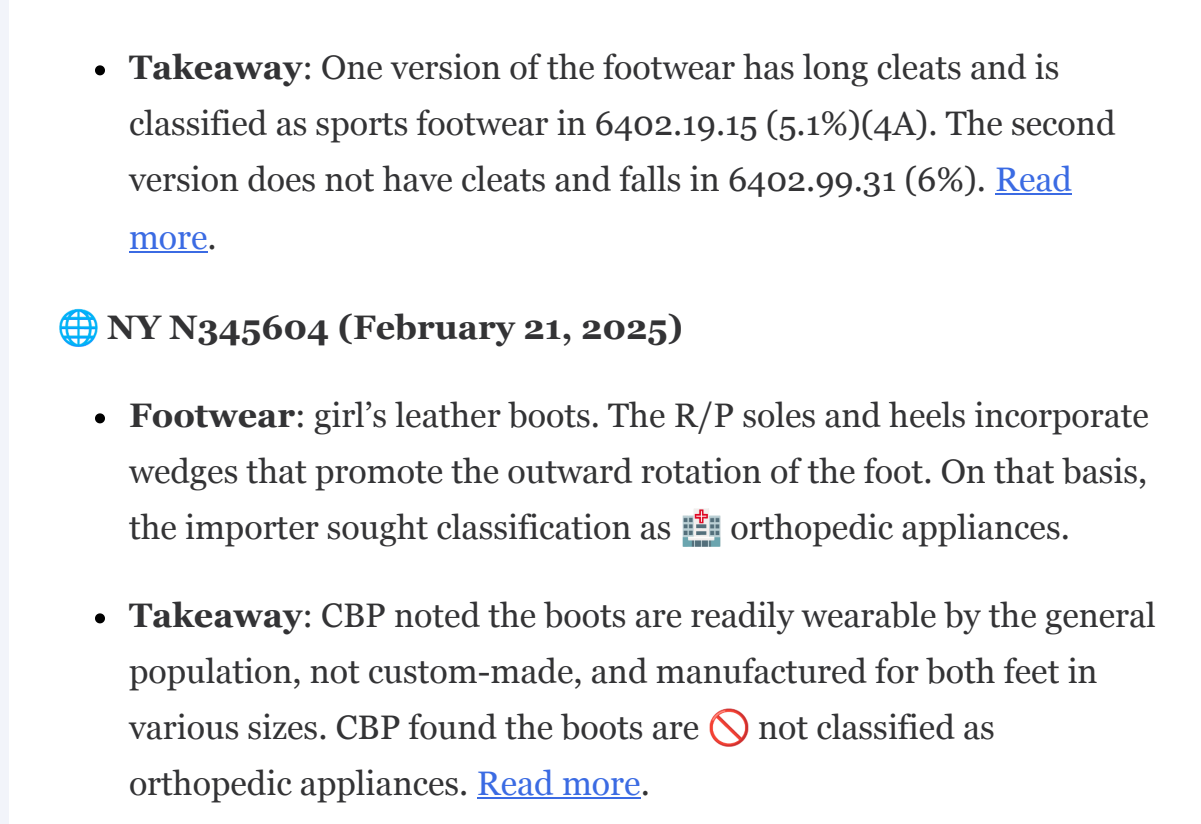
Why it matters: There are more than ! 400 ways to classify a shoe, and small changes mean a huge difference in tariff rates — and 💰 costs for companies!

Take note: You can email pictures of your 👟 footwear samples to me at tcrockett@fdra.org ahead of the event, and we will discuss each sample with the expert panel live during the event.

[Register here](#)



Recent classification decisions: flocked leather fabrics, sports footwear, orthopedic?



🌐 NY N344988 (January 31, 2025)

- **Material:** flocked leather fabrics. The woven fabric is man-made fiber coated with PU on both sides and then covered with leather fibers on both sides.

- **Takeaway:** CBP classified the material in 5907.00.60. (Free)(4A), which covers man-made fiber textile fabrics impregnated coated or covered. [Read more.](#)

🌐 NY N344978 (February 3, 2025)

- **Footwear:** children’s below-the-ankle soccer ⚽ shoes. The uppers and soles are rubber/plastic (R/P).

- **Takeaway:** One version of the footwear has long cleats and is classified as sports footwear in 6402.19.15 (5.1%)(4A). The second version does not have cleats and falls in 6402.99.31 (6%). [Read more.](#)

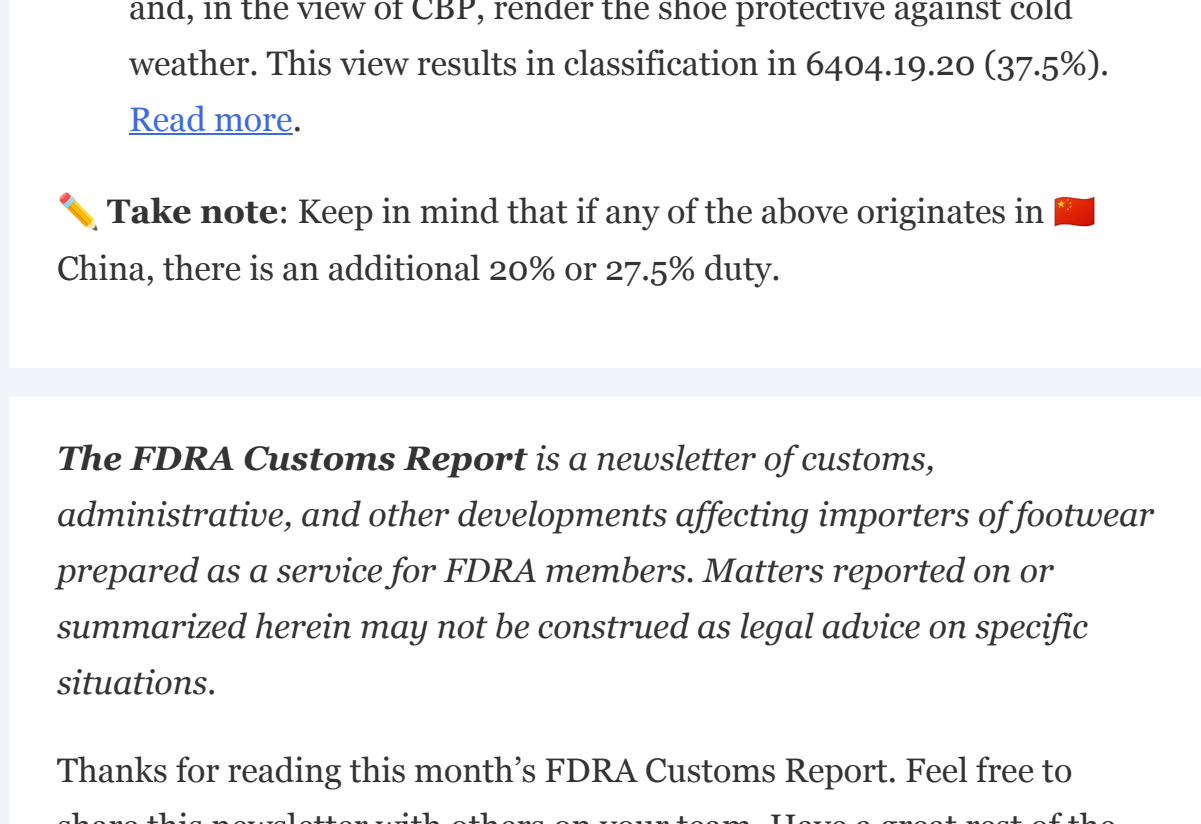
🌐 NY N345604 (February 21, 2025)

- **Footwear:** girl’s leather boots. The R/P soles and heels incorporate wedges that promote the outward rotation of the foot. On that basis, the importer sought classification as 🏠 orthopedic appliances.

- **Takeaway:** CBP noted the boots are readily wearable by the general population, not custom-made, and manufactured for both feet in various sizes. CBP found the boots are 🚫 not classified as orthopedic appliances. [Read more.](#)

Take note: Keep in mind that if any of the above originates in 🇨🇳 China, there is an additional 20% or 27.5% duty.

Recent classification decisions: protective



🌐 NY N344939 (January 29, 2025)

- **Footwear:** molded clog with a removable textile liner. The liner consists of a textile sole and plush collar that overlaps more than 90% of the external surface area of the upper. The value of the clogs is \$5.81.

- **Takeaway:** CBP considers the clog to be protective because the molded outsoles measuring more than 2 inches allow the wearer to linger in water more than 2 inches deep without getting wet. CBP goes on to classify the shoe in 6402.99.79 (90 cents per pair + 37.5%).

- **Two more things 🙌:** CBP rejected the importer’s classification suggestion, 6402.99.31, because the textile collar makes up more than 10% of the external surface of the upper (ESAU). There is also no explanation of why the clog was not classified as protective in 6402.99.33 (37.5%)(4A). [Read more.](#)

🌐 NY N345727 (February 19, 2025)

- **Footwear:** below-the-ankle footwear with a textile upper. The outsole is R/P. The shoe is lined with plush material around the top, side, heel, and under the foot.

- **Takeaway:** The fibers of the lining measure ½ inch, uncompressed, and, in the view of CBP, render the shoe protective against cold weather. This view results in classification in 6404.19.20 (37.5%). [Read more.](#)

Take note: Keep in mind that if any of the above originates in 🇨🇳 China, there is an additional 20% or 27.5% duty.

The FDRA Customs Report is a newsletter of customs, administrative, and other developments affecting importers of footwear prepared as a service for FDRA members. Matters reported on or summarized herein may not be construed as legal advice on specific situations.

Thanks for reading this month’s FDRA Customs Report. Feel free to share this newsletter with others on your team. Have a great rest of the week!

Thomas

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